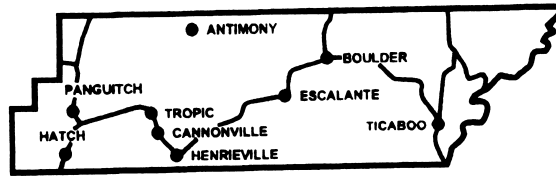


GARFIELD COUNTY

County Commissioners

D. Maloy Dodds
H. Dell LeFevre
Clare M. Ramsay
Camille A. Moore
Clerk/Auditor



55 South Main Street, P.O. Box 77 • Panguitch, Utah 84759
Phone (435) 676-8826 • Fax (435) 676-8239

Joe Thompson, Assessor
Judy Henrie, Treasurer
James D. Perkins, Sheriff
Barry L. Huntington, Attorney
A. Les Barker, Recorder
John W. Yardley,
Justice Court Judge

July 27, 2010

Dear Property Owner:

Enclosed is the *Request For Review Of Market Value* form you will need for your appeal to the Board of Equalization. Please fill out one form for each piece of property. **The completed form must be returned to the Garfield County Clerk's Office by Friday, September 10, 2010.** Upon receipt, an appointment time will be assigned to you. **Please be sure to include your telephone number** on your application. Following is additional information that will assist you in appealing the market value of your property. The general information provided will help you complete the form. The Garfield County Board of Equalization will be represented at the hearing by a designated hearing officer from the Statewide Appraisal Trust.

The current market value of your property was determined by an experienced appraiser, as required by Utah Code 59-2-701, using appraisal techniques which are recognized as standard valuation procedures. Please remember that you must have proper documentation setting forth the facts supporting your request for an adjustment to the value of the subject property. Your appeal will be denied if you fail to provide the minimum evidence required by the Board. Some examples of minimum evidence is as follows:

- ▶ recent sale of the property;
- ▶ recent appraisal of the property;
- ▶ comparison with other properties sold.

General Information For Filing

Basis for Adjustment:

The Garfield County Board of Equalization only considers matters related to the valuation of property for tax purposes. The amount of tax and other issues not related to the value cannot be considered by the Board. Only current year values can be appealed. If you have an appeal pending with the State Tax Commission for a previous year, you must still file an appeal with the Board for the current year.

Burden of Proof:

You must present facts to the Board to support your claim that the Assessor's value on your property is incorrect. If you fail to present such facts, the Board may issue a "Notice of Intent to Deny the Appeal" which allows you ten working days to submit the information requested by the Board. If the information is not submitted, your request for adjustment may be denied because the Board may not have sufficient information to make a decision.

Authority of the Board:

The Board may raise, lower or maintain the value of your property based on the facts presented by you and the Assessor.

Once again, an appointment time can not be assigned unless the clerk's office has received your appeals form for each piece of property to be considered. If you have any questions, please contact the clerk's office at (435) 676-1100.

Sincerely,

A handwritten signature in black ink that reads "Camille A. Moore". The signature is written in a cursive, flowing style.

Camille A. Moore, Clerk/Auditor
Clerk, Board of Equalization

Enclosures